

Explanation of Budget Account Codes

Object Codes

300 Purchased Services

Payments for services rendered by personnel who are not on the district payroll, which the district obtains from private or public agencies.

310 Personal Services-Services performed by individuals, not district employees, with specialized skills and knowledge. Included in this object are incidental supplies, equipment usage and travel costs associated with providing the service. Examples include audits, consultants, accompanist, and forensic judges.

312 Supervision for Athletic Events

315 Referees for Athletics Events

320 Property Services-Property related services provided by other than district employees in connection with the cleaning, repair, construction and transportation vehicle operation and repair. Use this object with either the function 254410 for repair of instructional equipment or 254490 for repair of non-instructional equipment.

342 Employee Travel-Travel expense incurred by district employees, including transportation costs, meals, lodging and incidentals.

400 Non-Capital Objects

Items of an expendable nature that are consumed, worn out, or deteriorated use; lose their identify through fabrication or incorporation into different characteristics of equipment, but are not expensive enough to capitalize; and have a communicative function (media). Freight charges from the vendor are included in the cost of the goods purchased.

Supplies-items that are consumed, worn out, or deteriorated through use.

411 **General Supplies**-Items that cannot appropriately be classified in other supply categories. Includes such items as small marking devices, instructional games, clean materials, trophies and other awards, pencils, paper clips, preprinted forms, blank videotape, commercially produced tests.

413 **Computer Supplies**-Blank diskettes, printer ribbons, toner, tape and other consumable computer supplies.

414 Athletic Supplies

415 **Food**-includes meat, vegetables, and other similar items intended for human consumption.

- 420** Apparel
- 431** **Audiovisual Media**-Items that communicate primarily through other than the printed word. Examples are films, maps, charts, displays, study prints, records, cassettes, gloves, prepared videotapes, etc.
- 432** **Library Books**-Books purchased in limited quantities that are housed in a central location. The cost of rebinding and repair of library books is also coded here.
- 433** **Newspapers**-Daily or weekly newspapers purchased either singly or by subscription.
- 434** **Periodicals**-Magazines or reoccurring publications whether purchased singly or by subscription.
- 435** **Instructional Computer Software**—Programmed applications used for instruction. Included here are associated manuals, documentation, and cost of assistance or updates.
- 439** **Other Media**-Reference materials such as encyclopedias, classroom books, pamphlets, etc.
- 440** **Non-Capital Equipment**-Items that have the characteristics of equipment but with a small unit cost (less than \$300) that makes it infeasible to maintain property records on an individual item basis.
- 450** **Resale**-Non-capital objects purchased specifically for resale.
- 471** Textbooks
- 472** Workbooks
- 480** **Non-Instructional Computer Software**-Pre-programmed computer applications used for other than instructional purposes. Included here is software for operating local or are wide networks and library catalogs or circulation systems, as well software or site licenses that extend users' access to other software. Also included here are associated manuals, documentation, and cost of assistance or updates. Computer supplies such as blank diskettes are coded to Object 413 "Computer Supplies".
- 490** **Other Non-Capital Items**- Items not required to be coded elsewhere. Include here media rentals, books, periodicals, such as newspapers, professional association or trade journals, and other media not used for instruction or media center purposes. Instructional or media center items are recorded under Object 430's "Instructional Media".

500 **Capital Objects**

Items of a permanent or enduring nature which are sufficiently expensive to warrant capitalization as an asset, which are of value for a period longer than the fiscal year in which they are acquired and paid for, and which are easier and cheaper to repair than to replace. The cost is greater than \$300 and these items must be reported on inventory forms to the Business Office.

551 Equipment Purchase-Items costing between \$300 and \$5000 per unit.

563 Equipment Purchase-Items costing in excess of \$5000.

561 Equipment Replacement-Items costing between \$300 and \$5000 per unit.

563 Equipment Replacement-Items costing in excess of \$5000.

900 Other Objects

940 Dues and Fees-Expenditures for membership in professional or other organizations.